

**MAINTENANCE & OPERATION/CURRENT CAPITAL OUTLAY
COCHISE COUNTY SPECIAL TAXING DISTRICTS ANNUAL BUDGET**

Naco Sanitary

DISTRICT

<u>REVENUES</u>	PROJECTED BUDGET	MODIFIED BUDGET	APPROVED FY2026 & 2027 BUDGET
Taxes:			
Real estate taxes	146,797	_____	146,797
Personal property taxes	_____	_____	_____
County fire district assistance tax (based on previous fiscal year total)	_____	_____	_____
TOTAL TAXES	\$ 146,797	\$ _____	\$ 146,797
Intergovernmental Revenues:			
Federal grants	16,000,000	_____	16,000,000
State grants	2,000,000	_____	2,000,000
State land			
Fees	_____	_____	_____
Reimbursements	_____	_____	_____
TOTAL INTERGOVERNMENTAL REVENUES	\$ 18,000,000	\$ _____	\$ 18,000,000
Charges For Services:			
Fire protection	_____	_____	_____
Emergency medical (EMS)	_____	_____	_____
User Fees	_____	_____	_____
Other	_____	_____	_____
TOTAL CHARGES FOR SERVICES	\$ _____	\$ _____	\$ _____
Miscellaneous Revenues:			
Projected carryover balance	30,000	_____	30,000
Interest earnings County	_____	_____	_____
Interest earnings other	_____	_____	_____
Rent	_____	_____	_____
Contributions & donations from private sources	5,000,000	_____	5,000,000
Proceeds from the sale of bonds	_____	_____	_____
Transfer from Reserve Account	_____	_____	_____
Transfer from other financial accounts	_____	_____	_____
Other	_____	_____	_____
TOTAL MISCELLANEOUS REVENUES	\$ 5,030,000	\$ _____	\$ 5,030,000
TOTAL REVENUES	\$ 23,176,797	\$ _____	\$ 23,176,797

EXPENDITURES

**PROJECTED
BUDGET**

**MODIFIED
BUDGET**

**APPROVED
FY2026 & 2027
BUDGET**

Personal Services:

Salaries and wages including chief's salary
Retirement contributions
Insurance
Employee benefits

66,000

6600

66,000

6600

Emergency Medical (EMS)

Salaries and wages
Retirement contributions
Insurance
Employee benefits

TOTAL PERSONAL SERVICES

\$ 72,600

\$

\$ 72,600

Operations:

Utilities
Building repairs and maintenance
Fuel
Vehicle repairs and maintenance
Supplies and materials
Small tools and minor equipment
Communications and dispatch
Engineering
Fire hydrant costs
Water testing
Fire protection
Miscellaneous
Other (itemize)
 Plant and collection system maintenance

3025

5808

13,310

12,000

12,000

3025

5808

13,310

12,000

12,000

TOTAL OPERATIONS

\$ 46143

\$

\$ 46143

Other Services and Charges:

Administration
Professional services
Audit/Financial Review
Training
Travel
Insurance
Judgments and losses
Licenses and taxes
Leases and rentals (equipment & housing)
Repairs and maintenance
Interest
Penalties and late fees
Fire protection
Transfers to Reserve Account
Transfers to other funds
Election costs and fees
Legal Notices
Reimbursement for warrants/banking fees
Reimbursement for County services
Miscellaneous
Other (itemize)

19,360
13,200

2200
2000

700

19,360
13,200

2200
2000

700

TOTAL OTHER SERVICES AND CHARGES

\$ 37460

\$

\$ 37460

EXPENDITURES

PROJECTED
BUDGET

MODIFIED
BUDGET

APPROVED
FY 2026 &
2027 BUDGET

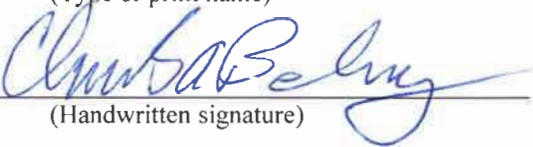
Capital Outlay:

Land	_____	_____	_____
Buildings	_____	_____	_____
Construction in progress	_____	_____	_____
Improvements other than buildings	16,000,000	_____	16,000,000
Motor vehicles	_____	_____	_____
Machinery and equipment	_____	_____	_____
Leasehold improvements	_____	_____	_____
Other	7,130,000	_____	7,130,000
TOTAL CAPITAL OUTLAY	\$ _____	\$ _____	\$ _____
TOTAL EXPENDITURES	\$ 23,130,000	\$ _____	\$ 23,130,000

AUTHORIZED SIGNATURE

Charles A. Behney

(Type or print name)


(Handwritten signature)

Stephen T. Dey

(Type or print name)


(Handwritten signature)

Naco Sanitary District Chair

(Title)

6/25/2026
(Date)

Naco Sanitary District Vice Chair

(Title)

6/27/2026
(Date)

YEAR END SUMMARY REPORT

(Submit to the Clerk of the Board's Office no later than August 1)

1.	CASH BALANCE IN COCHISE COUNTY TREASURERS OFFICE JUNE 30 th	\$ 5700	. 00
2.	LESS OUTSTANDING WARRANTS (List Attached)	\$ 5000	. 00
3.	SUBTOTAL ACTUAL YEAR-END BALANCE	\$ 700	. 00
4.	APPROVED ADOPTED BUDGET	\$ 700	. 00
5.	SECONDARY ASSESSED VALUE (Provided by County Assessor)	\$.

PREPARED BY Charles A. Behney TITLE Naco Sanitary District Chair
(Type or Print) (Type or Print)


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DATE 6/25/2026 DISTRICT Naco Sanitary District

CAPITAL RESERVE ACCOUNT

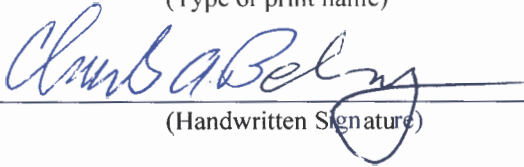
COCHISE COUNTY SPECIAL TAXING DISTRICTS ANNUAL BUDGET
Naco Sanitary **DISTRICT**

	PROJECTED BUDGET	MODIFIED BUDGET	APPROVED FY 2026 & 2027 BUDGET
REVENUES			
Taxes:			
Real estate taxes	0	0	0
Unsecured personal property taxes	_____	_____	_____
TOTAL TAXES	0	0	0
Miscellaneous Revenues:			
Projected carryover balance	10,000.00	_____	10,000.00
Interest earnings	_____	_____	_____
Transfers from other funds	21,000.00	_____	21,000.00
TOTAL MISCELLANEOUS REVENUES	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	\$ 31,000.00	\$ _____	\$ 31,000.00
EXPENDITURES			
Land	_____	_____	_____
Buildings	_____	_____	_____
Construction in progress	_____	_____	_____
Improvements other than buildings	1000.00	_____	1000.00
Motor vehicles	_____	_____	_____
Machinery and equipment	_____	_____	_____
Leasehold improvements	_____	_____	_____
Other /Engineering	30,000.00	_____	30,000.00
TOTAL CAPITAL OUTLAY	\$ 31,000.00	\$ _____	\$ 31,000.00

AUTHORIZED SIGNATURE:

Charles A. Behney

(Type or print name)



(Handwritten Signature)

Chair

(Title) Authorized Signature



(Date)

Stephen T. Dey

(Type or print name)



(Handwritten Signature)

Vice Chair

(Title) Authorized Signature



(Date)

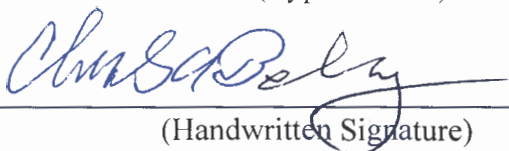
YEAR END SUMMARY REPORT

RESERVE ACCOUNT

(Submit to Special Districts Department no later than August 1)

1.	CASH BALANCE IN COCHISE COUNTY TREASURERS OFFICE JUNE 30th	\$	31,000	.	00
2.	LESS OUTSTANDING WARRANTS (List attached)	\$	00	.	00
3.	SUBTOTAL ACTUAL YEAR-END BALANCE	\$	31,000	.	00
4.	APPROVED BUDGET	\$	31,000	.	00
5.	SECONDARY ASSESSED VALUE (If available)	\$.	

PREPARED BY Charles A. Behney TITLE Chair
(Type or Print) (Type or Print)

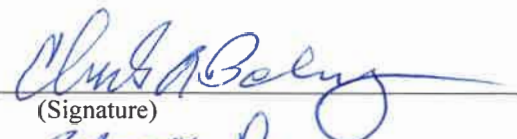

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DATE 6/25/2026 DISTRICT Naco Sanitary District

**RESERVE FOR SUBSEQUENT YEAR'S EXPENDITURES
FIVE YEAR OR SEVEN YEAR PLAN**

The Capital Reserve Account accrues capital funds for new construction, system and equipment upgrades, expansion and improvements. These funds will also be used for End of Life replacement of infrastructure assets. These funds may also be used for loans and other payments and services. This funding will also be determined by yearly asset reviews, depreciation and other factors as determined by the Naco Sanitary District Board.

SIGNED BY:


(Signature)


(Signature)

6/25/2026
(Date)

Chair

(Title)

Vice Chair

(Title)

**MAINTENANCE & OPERATIONS
RESERVE ACCOUNT
COCHISE COUNTY SPECIAL TAXING DISTRICTS ANNUAL BUDGET**

Naco Sanitary _____ **DISTRICT**

	PROJECTED BUDGET	MODIFIED BUDGET	APPROVED FY2026 & 2027 BUDGET
REVENUES			
Taxes:			
Real estate taxes	0	0	0
Unsecured personal property taxes	_____	_____	_____
Centrally assessed property taxes	_____	_____	_____
TOTAL TAXES	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues:			
Projected carryover balance	5,001.00	_____	5001.00
Interest earnings	_____	_____	_____
TOTAL MISCELLANEOUS REVENUES	\$ _____	\$ _____	\$ _____
TOTAL REVENUES	\$ 5001.00	\$ _____	\$ _____
EXPENDITURES			
Debt Service:			
Bond principal	_____	_____	_____
Bond interest	_____	_____	_____
Bank Charges	_____	_____	_____
Other	5,001.00	_____	5001.00
TOTAL EXPENDITURES	\$ 5,001.00	\$ _____	\$ 5001.00

AUTHORIZED SIGNATURE:

Charles A. Behney

(Type or print name)



(Handwritten Signature)

Chair

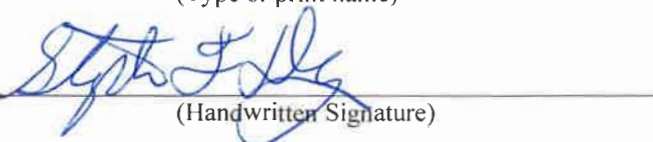
(Title)

6/25/2026

(Date)

Stephen T. Dey

(Type or print name)



(Handwritten Signature)

Vice Chair

(Title)

6/27/2026

(Date)

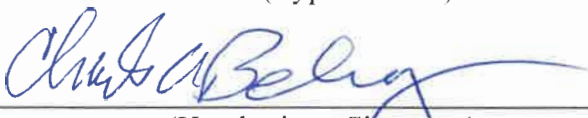
YEAR END SUMMARY REPORT

**MAINTENANCE & OPERATIONS
RESERVE ACCOUNT**

(Submit to Special Districts Department no later than August 1)

1.	CASH BALANCE IN COCHISE COUNTY TREASURERS OFFICE JUNE 30th	\$	5,001	.	00
2.	LESS OUTSTANDING WARRANTS (List attached)	\$	00	.	00
3.	SUBTOTAL ACTUAL YEAR-END BALANCE	\$	5,001	.	00
4.	APPROVED BUDGET	\$	5,001	.	00
5.	SECONDARY ASSESSED VALUE (If available)	\$.	

PREPARED BY Charles A. Behney TITLE Chair
(Type or Print) (Type or Print)


(Handwritten Signature)

DATE 6/25/2026 DISTRICT Naco Sanitary District

PUBLIC NOTICE

Naco Sanitary District

PLEASE TAKE NOTICE THAT the Governing Board of the _____,
Pursuant to Section 38-431 and following, Arizona Revised Statutes, as amended, hereby gives notice that it
will hold its regular meetings on the following dates, at the following time and places:

Date: **First Friday of the month**

Place: **1326 West Highway 92, Suite 13, Bisbee, AZ 85603**

Time: **5:00 PM**

Notices and Agendas of meetings will be posted at:
Online at nacosanitary.org, the Naco Fire Department and the Naco Arizona Post Office.

Copies of agendas for regular and special meetings and executive session may be obtained at:
Online at nacosanitary.org, 1326 W. Highway 92 Suite 13, Bisbee AZ 85603.

The respective agenda will be available to the public at such location not less than 24 hours prior to a meeting,
unless the meeting covers an emergency as provided in ARS Section 38-431.02.

Executive sessions may be held by the Governing Board meeting as provided in ARS Section 38-431.03. Notice
of executive sessions will also be posted at the posting place.

The Governing Board reserves the right to hold special meetings at times and places other than mentioned
above. Notice of time and place of any special meeting will be posted at the posting place.

This notice shall be effective 7/1/2026, and shall terminate the date a superseding notice is filed
with the Board of Supervisors and posted at the place of posting above mentioned.

Dated this 25th day of June, 2026

Name of District: **Naco Sanitary District**

By Chris A. B...
_____, Chairman

CERTIFICATE

The above and foregoing notice was filed for record in my office on the _____ day of _____, 20____.

By:

Lara Loewenheim, Clerk of the Cochise County Board of Supervisors

The Bisbee Observer

#10 Copper Queen Plaza
 PO Box 510
 Bisbee Arizona 85603
 Phone: 520-432-7254
 Email: thebisbeobserver@gmail.com

Publisher's Affidavit

State of Arizona
 County of Cochise
 Laura Swan, being duly sworn, deposes and says she is the publisher of The Bisbee Observer, a newspaper published once a week in Bisbee, Cochise County, State of Arizona:

PUBLIC NOTICE

Naco Sanitary District Budget

Published in The Bisbee Observer
 May 7, 2026



Laura Swan
 The Bisbee Observer

Subscribed and sworn to me
 this 7 day of
 May 2026



NOTARY PUBLIC

MARSHA O'DONNELL
 Notary Public, State of Arizona
 Cochise County
 Commission # 665483
 My Commission Expires
 May 24, 2028

NACO SANITARY DISTRICT			
Maintenance & Operation/Current Capital Outlay Cochise County Special Taxing District Annual Budget			
Intentive	PROJECTED	Operations	3,025
<u>REVENUES</u>	BUDGET FY 26-27		
Taxes:		Utilities	3,025
Real estate taxes	\$146,797	Building repairs and maintenance	
Personal property taxes		Fuel	
County fire district assistance tax (based on previous fiscal year total)		Vehicle repairs and maintenance	5,800
		Supplies and materials	
TOTAL TAXES	\$ 146,797	Small tools and minor equipment	
		Communications and dispatch	11,310
		Engineering	
		Fire laydown costs	12,000
		Water testing	
		Fire protection	
		Miscellaneous	
		Other (itemize)	12,000
		Plant and collection system maintenance	
Intergovernmental Revenues:		TOTAL OPERATIONS	\$ 46,143
Federal grants	16,000.00		
State grants	2,000,000	Other Services and Charges	19,360
State land		Administration	13,200
Fees		Professional services	
Reimbursements		Audit/financial Review	
TOTAL INTERGOVERNMENTAL REVENUES	\$18,000,000	Training	
		Travel	2,200
		Insurance	2,000
		Judgments and losses	
		Licenses and taxes	
		Lenses and rentals (equipment & housing)	
		Repairs and maintenance	
		Interest	
		Penalties and late fees	
		Fire protection	
		Transfers to Reserve Account	
		Transfers to other funds	
		Election costs and fees	
		Legal Notices	700
		Reimbursement for warrants/banking fees	
		Reimbursement for County services	
		Miscellaneous	
		Other (itemize)	
Charges For Services:		TOTAL OTHER SERVICES AND CHARGES	\$37,660
Fire protection			
Emergency medical (EMS)		EXPENDITURES	
User fees		Capital Outlay:	
Other		Land	
TOTAL CHARGES FOR SERVICES	\$	Buildings	
		Construction in progress	
		Improvements other than buildings	16,000,000
		Motor vehicles	
		Machinery and equipment	
		Leasehold improvements	7,130,000
		Other	
		TOTAL CAPITAL OUTLAY	\$
Miscellaneous Revenues:		TOTAL EXPENDITURES	\$23,130,000
Projected carry over balance	30,000		
Interest earnings County			
Interest earnings other			
Rent			
Contributions & donations from private sources	5,000,000		
Proceeds from the sale of bonds			
Transfer from Reserve Account			
Transfer from other financial accounts			
Other			
TOTAL MISCELLANEOUS REVENUES	\$5,030,000		
TOTAL REVENUES	\$ 23,176,797		
EXPENDITURES	PROJECTED		
	BUDGET FY 25-26		
Personal Services			
Salaries and wages including chief's salary	66,000		
Retirement contributions			
Insurance			
Employee benefits	8,600		
Emergency Medical (EMS)			
Salaries and wages			
Retirement contributions			
Insurance			
Employee benefits			
TOTAL PERSONAL SERVICES	\$ 72,600		

Published in The Bisbee Observer May 7, 2026

NAGO SANITARY DISTRICT

Maintenance & Operation/Current Capital Outlay Cochise County Special Taxing District Annual Budget

Tentative

REVENUES

Taxes:

Real estate taxes	\$146,797
Personal property taxes	_____
County fire district assistance tax (based on previous fiscal year total)	_____
TOTAL TAXES	\$ 146,797

Intergovernmental Revenues:

Federal grants	16,000,000
State grants	7,000,000
State land	_____
Fees	_____
Reimbursements	_____
TOTAL INTERGOVERNMENTAL REVENUES	\$ 18,000,000

Charges For Services:

Fire protection	_____
Emergency medical (EMS)	_____
User Fees	_____
Other	_____
TOTAL CHARGES FOR SERVICES	\$ _____

Miscellaneous Revenues:

Projected carryover balance	30,000
Interest earnings County	_____
Interest earnings other	_____
Rent	_____
Contributions & donations from private sources	5,000,000
Proceeds from the sale of bonds	_____
Transfer from Reserve Account	_____
Transfer from other financial accounts	_____
Other	_____
TOTAL MISCELLANEOUS REVENUES	\$ 5,030,000

TOTAL REVENUES	\$ 23,176,797
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EXPENDITURES

Personal Services:

Salaries and wages including chief's salary	66,000
Retirement contributions	_____
Insurance	_____
Employee benefits	6,600
Emergency Medical (EMS)	
Salaries and wages	_____
Retirement contributions	_____
Insurance	_____
Employee benefits	_____
TOTAL PERSONAL SERVICES	\$ 72,600

Operations:

Utilities	3,025
Building repairs and maintenance	_____
Fuel	_____
Vehicle repairs and maintenance	_____
Supplies and materials	5,808
Small tools and minor equipment	_____
Communications and dispatch	_____
Engineering	13,310
Fire hydrant costs	_____
Water testing	12,000
Fire protection	_____
Miscellaneous	_____
Other (itemize)	_____
Flare and collection system maintenance	12,000
TOTAL OPERATIONS	\$ 46,143

Other Services and Charges:

Administration	19,360
Professional services	13,200
Audit/Financial Review	_____
Training	_____
Travel	2,200
Insurance	2,000
Judgments and losses	_____
Licenses and taxes	_____
Leases and rentals (equipment & housing)	_____
Repairs and maintenance	_____
Interest	_____
Penalties and late fees	_____
Fire protection	_____
Transfers to Reserve Account	_____
Transfers to other funds	_____
Election costs and fees	_____
Legal Notices	700
Reimbursement for warrants/banking fees	_____
Reimbursement for County services	_____
Miscellaneous	_____
Other (itemize)	_____
TOTAL OTHER SERVICES AND CHARGES	\$ 37,460

EXPENDITURES

Capital Outlay:

Land	_____
Buildings	_____
Construction in progress	_____
Improvements other than buildings	16,000,000
Motor vehicles	_____
Machinery and equipment	_____
Leasehold improvements	_____
Other	7,130,000
TOTAL CAPITAL OUTLAY	\$ _____
TOTAL EXPENDITURES	\$ 23,130,000

Special District Tax Levy

Taxing District Naco Sanitary District


Property Valuation \$ 2,182,659

Tax Rate 6.7256

Tax Levy \$ 0

Validation \$ 146,797

Title Charles A. Behney Naco Sanitary District Chair

Signature 

Date 04/22/2026